

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Fremont Community Schools (7605)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$25,492	\$0	\$57,233	n/a	125%	n/a
	11100 Regular Programs; Elementary	\$1,116,078	\$1,316,779	\$1,351,118	\$1,570,197	41%	19%	16%
	11200 Regular Programs; Middle/Junior High	\$787,945	\$987,391	\$981,016	\$1,252,169	59%	27%	28%
	11300 Regular Programs; High School	\$654,425	\$1,023,873	\$1,087,173	\$1,310,418	100%	28%	21%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$374	\$3,816	n/a	n/a	> 500%
	11450 Vocational Education; Consumer and Homemaking	\$31,016	\$45,326	\$44,243	\$47,115	52%	4%	6%
	11470 Vocational Education; Business Education	\$35,529	\$54,050	\$54,695	\$59,027	66%	9%	8%
	11480 Vocational Education; Industrial Education A	\$13,755	\$37,547	\$37,827	\$41,252	200%	10%	9%
	11490 Vocational Education; Industrial Education B	\$26,401	\$41,175	\$41,538	\$45,129	71%	10%	9%
	11900 2007 Account Code - Other Regular Programs	\$0	\$0	\$252	\$0	n/a	n/a	-100%
	11910 Other Regular Programs; Competency Testing	\$2,271	\$588	\$304	\$0	-100%	-100%	-100%
	12100 2007 Account Code - Gifted and Talented	\$12,038	\$92,562	\$19,410	\$7,256	-40%	-92%	-63%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$7,648	n/a	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$1,297	\$425	\$931	n/a	-28%	119%
	12510 Culturally Different; Communication Disorders	\$41,687	\$52,301	\$55,934	\$57,575	38%	10%	3%
	12610 Learning Disability	\$145,528	\$222,256	\$221,066	\$226,275	55%	2%	2%
	12710 Equal Opportunity At Risk	\$16,881	\$2,016	\$15,139	\$11,526	-32%	472%	-24%
	12810 Special Education Preschool	\$3,508	\$0	\$0	\$14,132	303%	n/a	n/a
	12900 Other Special Programs	\$807,135	\$933,015	\$880,801	\$1,175,881	46%	26%	34%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$543	\$0	\$0	\$0	-100%	n/a	n/a
	14300 Summer School Programs; High School	\$18,667	\$22,805	\$16,383	\$10,933	-41%	-52%	-33%
	16100 Remediation Testing	\$75,666	\$36,610	\$36,909	\$40,080	-47%	9%	9%
	16200 Preventive Remediation	\$2,582	\$0	\$0	\$0	-100%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$11,661	\$2,907	\$10,264	\$0	-100%	-100%	-100%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$76,109	\$69,981	\$86,272	\$30,000	-61%	-57%	-65%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$13,227	\$94,080	\$31,736	\$81,800	> 500%	-13%	158%
	17900 Payments to Other Governmental Units Within State; Other	\$27,257	\$0	\$0	\$0	-100%	n/a	n/a
	18000 Payments to Governmental Units Outside State	\$4,400	\$7,650	\$11,050	\$17,850	306%	133%	62%
	22220 Library/Media Services; School Library	\$133,340	\$138,890	\$138,498	\$146,530	10%	6%	6%
	22230 Library/Media Services; Audiovisual	\$2,031	\$4,193	\$4,294	\$2,810	38%	-33%	-35%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$16,868	\$0	\$25	\$0	-100%	n/a	-100%
	24100 Office of The Principal	\$323,565	\$354,984	\$342,889	\$402,244	24%	13%	17%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$61,548	\$52,307	\$77,785	\$59,504	-3%	14%	-24%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$390	\$480	\$172	\$195	-50%	-59%	14%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$21,592	\$17,559	\$24,466	\$25,462	18%	45%	4%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$27,847	\$28,366	\$28,490	\$24,162	-13%	-15%	-15%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$369	n/a	n/a	n/a
	26497 2007 Account Code - Teachers Retirement Fund	\$193,858	\$247,352	\$248,019	\$132,265	-32%	-47%	-47%
<b>Student Academic Achievement Total</b>		<b>\$4,705,347</b>	<b>\$5,913,830</b>	<b>\$5,848,568</b>	<b>\$6,861,784</b>	<b>46%</b>	<b>16%</b>	<b>17%</b>
<b>Student Instructional Support</b>								
	21220 Guidance Services; Counseling Services	\$129,939	\$157,369	\$157,595	\$186,830	44%	19%	19%
	21290 Guidance Services; Other Guidance Services	\$6,407	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$23,234	\$59,474	\$51,661	\$57,733	148%	-3%	12%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$229	\$0	\$0	n/a	-100%	n/a
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,850	\$0	\$0	\$0	-100%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$23,746	\$11,487	\$20,802	\$10,975	-54%	-4%	-47%
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$157,565	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$27,011	\$38,161	\$29,113	\$18,819	-30%	-51%	-35%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$677	n/a	n/a	n/a
	23210 Executive Administration; Office of The Superintendent	\$157,118	\$93,526	\$90,207	\$123,064	-22%	32%	36%
	23290 Executive Administration; Other Executive Administration Services	\$12,781	\$3,094	\$3,111	\$2,024	-84%	-35%	-35%
	25740 Personnel Services; Noninstructional Personnel Training	\$187	\$165	\$0	\$40	-79%	-76%	n/a
	25750 Personnel Services; Health Services	\$1,033	\$1,747	\$2,262	\$1,985	92%	14%	-12%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$306,687	\$308,726	\$149,222	n/a	-51%	-52%

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**Biannual Financial Report Data**

**Fremont Community Schools (7605)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Instructional Support Total</b>		<b>\$387,306</b>	<b>\$671,938</b>	<b>\$663,478</b>	<b>\$708,934</b>	<b>83%</b>	<b>6%</b>	<b>7%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$4,787	\$1,733	\$201	\$1,482	-69%	-14%	> 500%
	23160 Board of Education; Promotion Expenses	\$5,014	\$2,499	\$2,287	\$2,635	-47%	5%	15%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$47	\$124	\$0	n/a	-100%	-100%
	25160 Fiscal Services; Financial Accounting	\$35,182	\$27,470	\$26,010	\$36,408	3%	33%	40%
	25400 Planning, Research, Development and Evaluation	\$1,265	\$2,160	\$2,275	\$1,675	32%	-22%	-26%
	25920 Ditch Assessments	\$149	\$489	\$0	\$778	421%	59%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$0	\$40	\$1,000	\$0	n/a	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$390,178	\$616,248	\$626,616	\$564,305	45%	-8%	-10%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$3,450	\$0	\$0	\$0	-100%	n/a	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$119,194	\$191,272	\$271,454	\$263,319	121%	38%	-3%
	26499 2007 Account Code - Other	\$0	\$27,760	-\$854	\$0	n/a	-100%	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$33,725	\$104,294	\$104,311	\$130,190	286%	25%	25%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$407	\$0	\$18	\$0	-100%	n/a	-100%
	27100 Student Transportation; Vehicle Operation	\$165,505	\$183,257	\$194,113	\$264,893	60%	45%	36%
	27200 Student Transportation; Monitoring Services	\$24,166	\$6,240	\$6,585	\$5,960	-75%	-4%	-9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$209,970	\$284,226	\$298,338	\$364,256	73%	28%	22%
	27400 Student Transportation; Purchase of School Buses	\$90,945	\$51,663	\$48,325	\$203,978	124%	295%	322%
	27500 Student Transportation; Insurance on Buses	\$17,622	\$19,171	\$19,905	\$32,333	83%	69%	62%
	27600 Student Transportation; Insurance on Pupils	\$0	\$7,983	\$10,600	\$0	n/a	-100%	-100%
	27700 Student Transportation; Contracted Transportation Services	\$22,640	\$188,120	\$29,103	\$47,277	109%	-75%	62%
	27900 Student Transportation; Other Student Transportation Services	\$3,202	\$1,042	\$1,161	\$614	-81%	-41%	-47%
	27910 Student Transportation; Bus Driver Training	\$0	\$131	\$0	\$0	n/a	-100%	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$120,965	\$165,862	\$164,535	\$198,845	64%	20%	21%
	31900 Other Food Services	\$135,593	\$144,275	\$152,819	\$184,528	36%	28%	21%
	33200 Community Recreation	\$1,500	\$0	\$0	\$190	-87%	n/a	n/a
	33400 Athletic Coaches	\$73,065	\$93,517	\$108,218	\$114,268	56%	22%	6%
	33930 Latch Key Kid Program	\$19,257	\$13,696	\$15,324	\$12,653	-34%	-8%	-17%
	33940 Child Care Services	\$83,139	\$197,813	\$180,216	\$190,853	130%	-4%	6%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$39,992	\$99,694	\$89,829	\$71,901	80%	-28%	-20%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$20,380	\$84,228	\$89,369	\$268,522	> 500%	219%	200%
<b>Overhead and Operational Total</b>		<b>\$1,621,291</b>	<b>\$2,514,928</b>	<b>\$2,441,879</b>	<b>\$2,961,865</b>	<b>83%</b>	<b>18%</b>	<b>21%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$346,370	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$41,735	\$38,408	\$14,550	\$140,009	235%	265%	> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$18,282	\$939	\$9,721	n/a	-47%	> 500%
	45100 Building Acquisition, Construction and Improvements	\$0	\$837,210	\$433,098	\$332,375	n/a	-60%	-23%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$388,769	\$46,698	\$60,456	\$58,983	-85%	26%	-2%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$13,870	\$36,881	\$20,000	\$27,049	95%	-27%	35%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$581,681	\$363,450	\$293,425	n/a	-50%	-19%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$116,451	\$0	\$0	\$384,000	230%	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,509,364	\$1,665,098	\$1,976,375	\$1,714,004	14%	3%	-13%
	54200 2007 Account Code - Common School Fund	\$67,036	\$0	\$0	\$0	-100%	n/a	n/a
<b>Nonoperational Total</b>		<b>\$2,483,594</b>	<b>\$3,224,258</b>	<b>\$2,868,867</b>	<b>\$2,959,565</b>	<b>19%</b>	<b>-8%</b>	<b>3%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$89,520	\$88,377	\$98,722	\$51,308	-43%	-42%	-48%
	26492 2007 Account Code - Social Security	\$379,847	\$495,993	\$482,010	\$243,539	-36%	-51%	-49%
	26493 2007 Account Code - Workmen's Compensation	\$17,640	\$49,387	\$50,003	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$873,197	\$1,632,533	\$2,074,436	\$1,026,052	18%	-37%	-51%
	26496 2007 Account Code - Unemployment Compensation	\$0	\$7,059	\$0	\$487	n/a	-93%	n/a
	26498 2007 Account Code - Severance / Early Retirement Pay	\$49,520	\$66,651	\$216,710	\$24,462	-51%	-63%	-89%
<b>prorated Total</b>		<b>\$1,409,725</b>	<b>\$2,340,000</b>	<b>\$2,921,882</b>	<b>\$1,345,847</b>	<b>-5%</b>	<b>-42%</b>	<b>-54%</b>

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Biannual Financial Report Data**

**Fremont Community Schools (7605)**

<b>1006 Category</b>	<b>Account</b>	<b>FY 1998</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>10 Year Increase</b>	<b>2 Year Increase</b>	<b>1 Year Increase</b>
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	<b>FY 1998</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>10 Year Increase</b>	<b>2 Year Increase</b>	<b>1 Year Increase</b>	<b>FY98 % of Total Exp</b>	<b>FY06 % of Total Exp</b>	<b>FY07 % of Total Exp</b>	<b>FY08 % of Total Exp</b>
<b>1006 Category</b>											
Student Academic Achievement	\$5,750,208	\$7,726,265	\$8,134,782	\$7,905,523	37%	2%	-3%	54.2%	52.7%	55.2%	53.3%
Student Instructional Support	\$477,235	\$802,513	\$808,220	\$781,201	64%	-3%	-3%	4.5%	5.5%	5.5%	5.3%
Overhead and Operational	\$1,896,225	\$2,911,919	\$2,932,804	\$3,191,706	68%	10%	9%	17.9%	19.9%	19.9%	21.5%
Nonoperational	\$2,483,594	\$3,224,258	\$2,868,867	\$2,959,565	19%	-8%	3%	23.4%	22.0%	19.5%	19.9%
<b>Grand Total</b>	<b>\$10,607,263</b>	<b>\$14,664,955</b>	<b>\$14,744,673</b>	<b>\$14,837,996</b>	<b>40%</b>	<b>1%</b>	<b>1%</b>				

	<b>FY1998</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	58.7%	58.2%	60.7%	58.5%